IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit

: 1793

Customer No.: 035811

Docket No.: JFE-05-1124

Examiner Serial No.

: John P. Sheehan : 10/537,194

Filed

: June 2, 2005

Inventors

: Minoru Takashima

: Masaaki Kohno: Katsumi Yamada: Masaki Kawano

: Kaoru Sato

Title

: NON-ORIENTED ELECTRICAL STEEL

: SHEET AND METHOD FOR

: MANUFACTURING THE SAME

Dated: October 14, 2008

Confirmation No.: 1226

RESPONSE

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Official Action dated April 28, 2008, Applicants amend the Application as

follows: